

PERFORMANCE AUDIT

Dunmore School District Lackawanna County, Pennsylvania

August 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Mr. John Marichak, Superintendent
Dunmore School District
300 West Warren Street
Dunmore, Pennsylvania 18512

Mr. Michael Hallinan, Board President
Dunmore School District
300 West Warren Street
Dunmore, Pennsylvania 18512

Dear Mr. Marichak and Mr. Hallinan:

We have conducted a performance audit of the Dunmore School District (District) for the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in Appendix A of this report:

- Transportation Operations
- Bus Driver Requirements
- Administrator Separations

We also evaluated the application of best practices and determined compliance with certain requirements in the area of school safety, including compliance with fire and security drill requirements. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the full results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit identified areas of noncompliance and significant internal control deficiencies in the area of transportation operations. These deficiencies are detailed in the finding in this report titled:

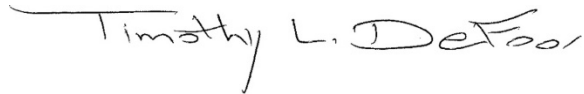
The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$20,990 Overpayment to the District

In addition, we identified internal control deficiencies related to bus driver requirements and administrator separations that were not significant but warranted the attention of District management and those charged with governance. Those deficiencies were communicated to District management and those charged with governance for their consideration.

Mr. John Marichak
Mr. Michael Hallinan
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General

August 23, 2021

cc: **DUNMORE SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2019-20 School Year*	
County	Lackawanna
Total Square Miles	9
Number of School Buildings	2
Total Teachers	110
Total Full or Part-Time Support Staff	31
Total Administrators	9
Total Enrollment for Most Recent School Year	1,375
Intermediate Unit Number	19
District Career and Technical School	Career Technology Center of Lackawanna County

* - Source: Information provided by the District administration and is unaudited.

Mission Statement*

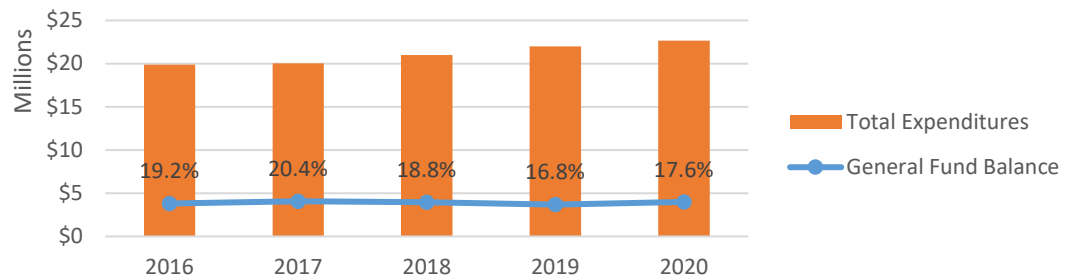
To provide every student an equal opportunity to acquire knowledge and develop skills necessary to become well-rounded, productive members of an ever changing society.

Financial Information

The following pages contain financial information about the Dunmore School District obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.

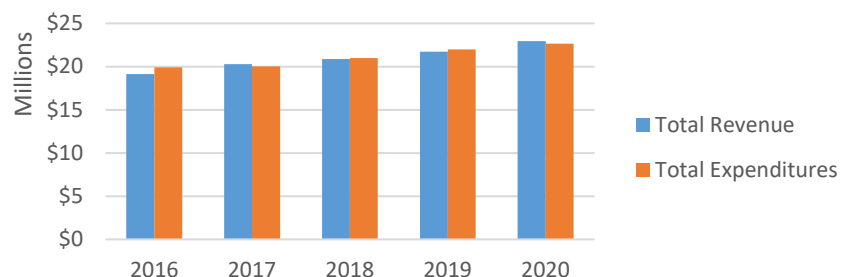
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$3,817,464
2017	\$4,074,515
2018	\$3,958,009
2019	\$3,683,893
2020	\$3,986,232



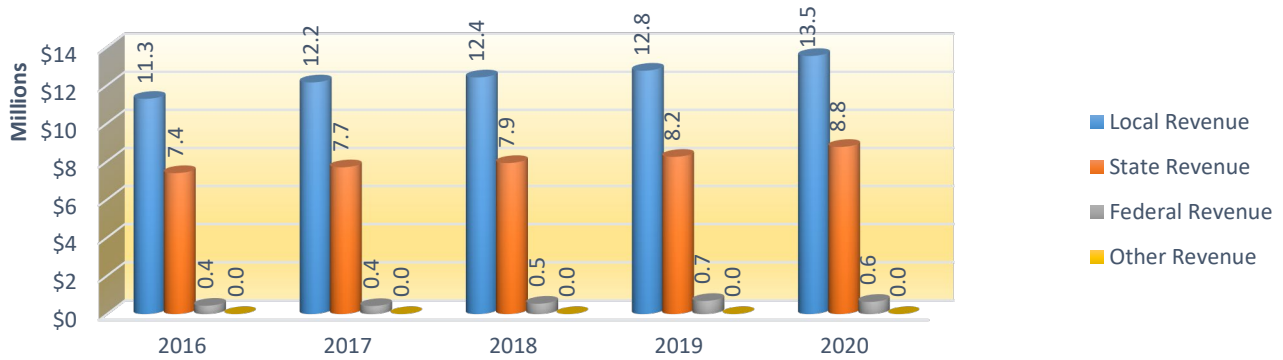
Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$19,120,596	\$19,903,251
2017	\$20,273,653	\$20,016,599
2018	\$20,885,877	\$21,002,382
2019	\$21,706,856	\$21,980,972
2020	\$22,949,480	\$22,647,142

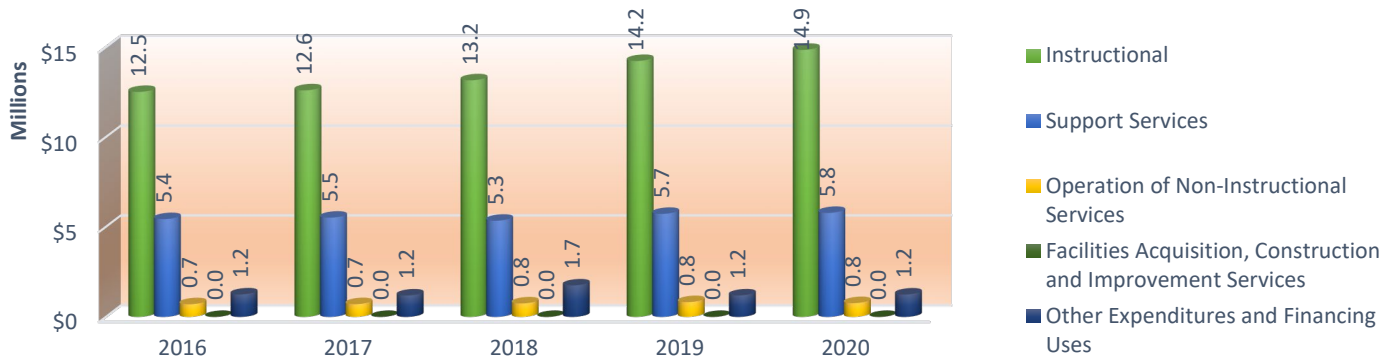


Financial Information Continued

Revenues by Source

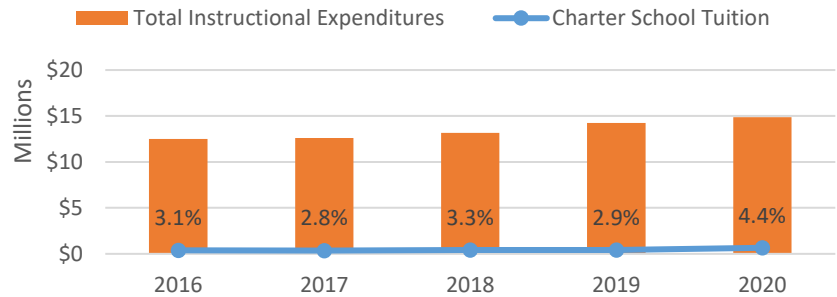


Expenditures by Function

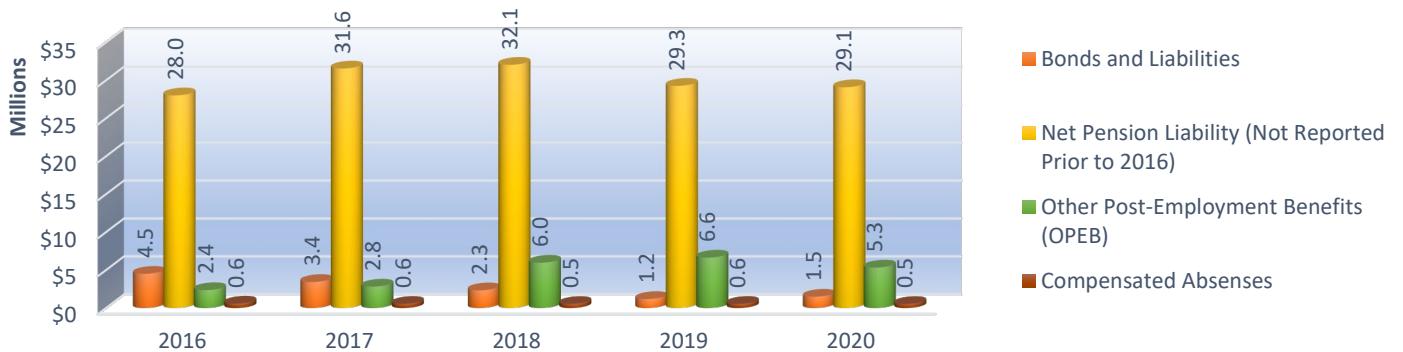


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$392,425	\$12,516,850
2017	\$357,454	\$12,605,289
2018	\$432,914	\$13,164,181
2019	\$419,419	\$14,241,575
2020	\$659,133	\$14,857,798



Long-Term Debt

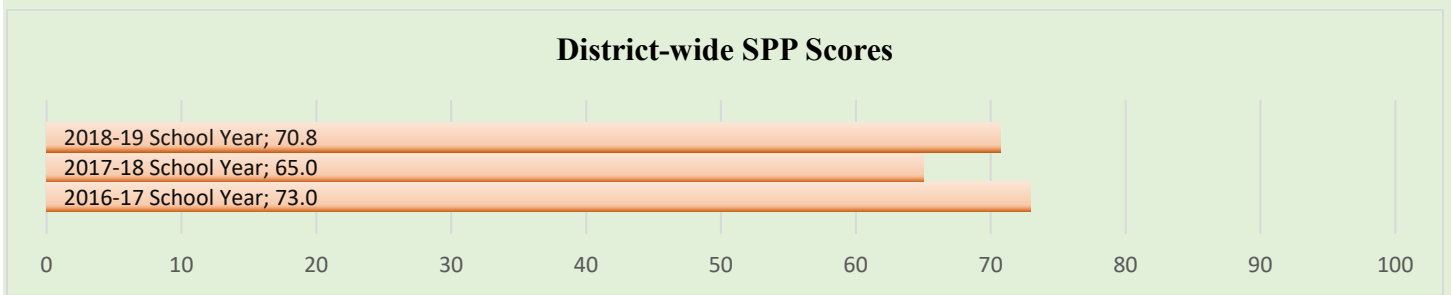


Academic Information¹

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.² In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.³ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.⁴



¹ PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

² Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

³ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

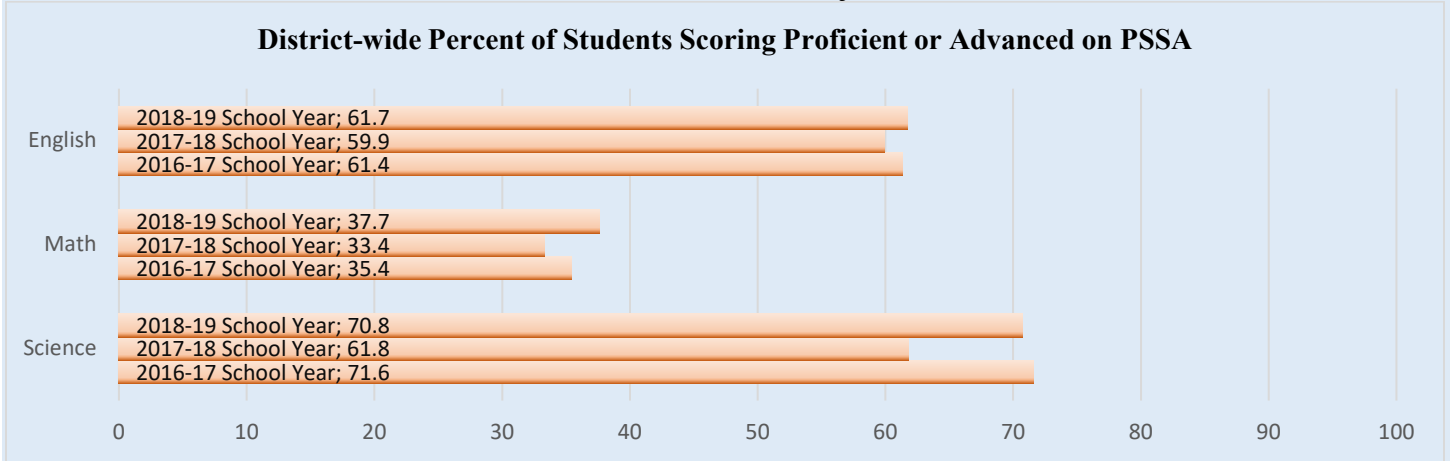
⁴ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

Academic Information Continued

What is the PSSA?

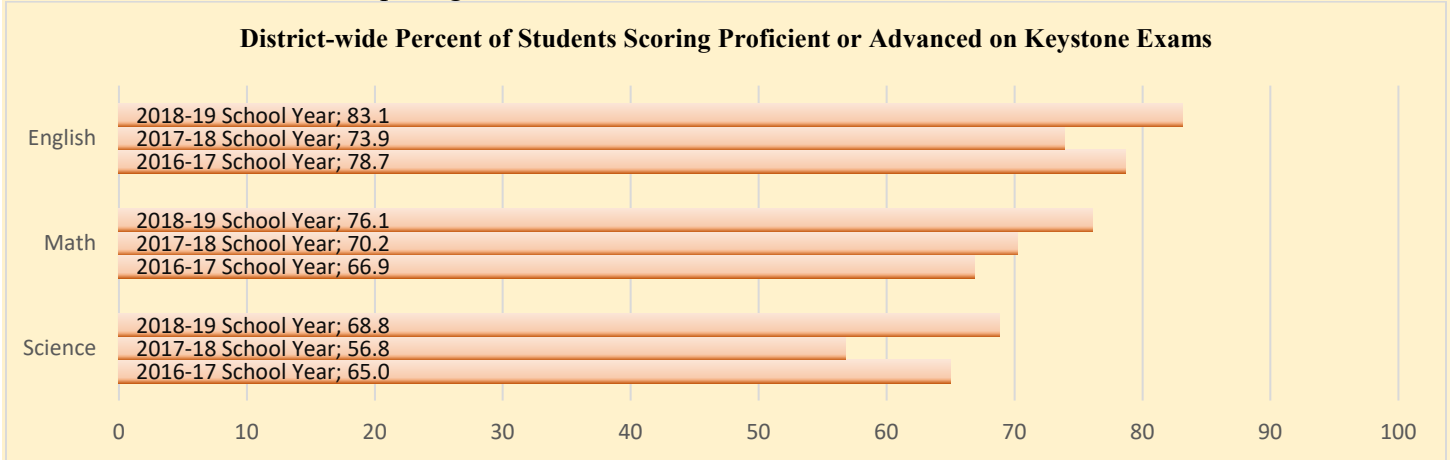
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.



What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.⁵ In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

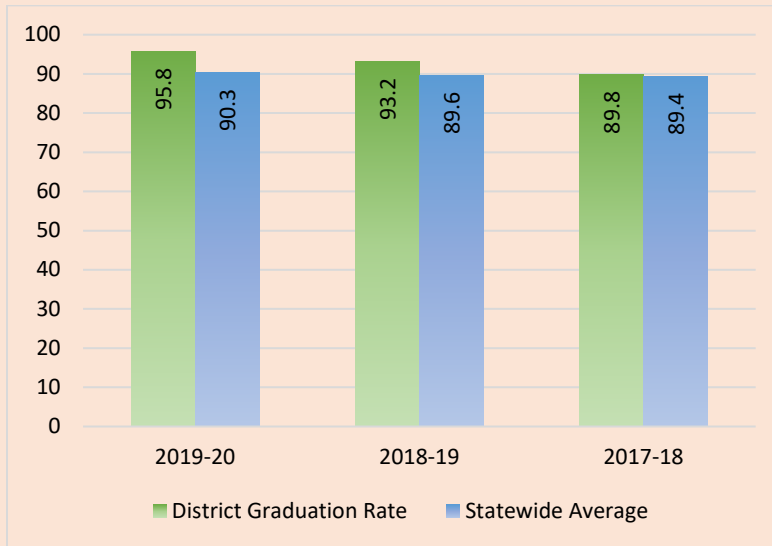


⁵ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.⁶



⁶ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <https://www.education.pa.gov/DataAndReporting/CohortGradRate/Pages/default.aspx>.

Finding

Finding

The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$20,990 Overpayment to the District

Criteria relevant to the finding:

Student Transportation Subsidy

Section 2541(a) of the Public School Code (PSC) states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which... have been approved by the Pennsylvania Department of Education (PDE)... an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio.

In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes..." See 24 P.S. § 25-2541(a).

We found that the Dunmore School District (District) did not implement an adequate internal control system over the input, calculation, and reporting of regular transportation data. The failure to implement adequate internal controls led to inaccurate transportation data reported to the Pennsylvania Department of Education (PDE). Consequently, the District was overpaid \$20,990 in regular transportation reimbursements for the 2015-16 through 2018-19 school years. The overpayment was the result of the District inaccurately reporting the number of students transported.

Background: School districts receive two separate transportation reimbursement payments from PDE. The **regular** transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used for transporting students, and the number of miles that vehicles are in service, both with and without students. The **supplemental** transportation reimbursement is based on the number of nonpublic school and charter school students transported. The errors identified in this finding pertain to the District's regular transportation reimbursements.

Since the above listed components are integral to the calculation of the District's transportation reimbursements, it is essential for the District to properly record, calculate, and report this information to PDE. Therefore, the District should have a strong system of internal control over its regular transportation operations that should include comprehensive written procedures and training on PDE reporting requirements.

It is also important to note that the Public School Code requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for transportation reimbursements. The sworn statement includes the superintendent's signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented a strong internal control system to provide it with the confidence it needs to sign the sworn statement.

*Criteria relevant to the finding
(continued):*

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” of the PSC states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The PDE may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied with the law or regulations of the State Board of Education.” (Emphases added.) See 24 P.S. § 25-2543.

PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE. <http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf> (Accessed on 07/08/21.)

Pupils Assigned

Report the greatest number of pupils assigned to ride this vehicle at any one time during the day. Report the number of pupils assigned to the nearest tenth. The number cannot exceed the seating capacity. If the number of pupils assigned changed during the year, calculate a weighted average or a sample average.

Regular Transportation Reporting Errors

PDE guidelines state that school districts are required to report the greatest number of students assigned to each vehicle at any one time during the day. If the students assigned to a vehicle changes during the school year, an average must be calculated and reported.

For the vehicles cited in the table below, the District reported the total of all students assigned to each vehicle throughout the day, capped at the vehicle’s seating capacity, rather than the greatest number of students assigned to each vehicle at any one time during the day. In addition, the District reported the cumulative number of students assigned to each vehicle over the course of the entire school year and did not complete and report an average number, as required by PDE. The table below summarizes the reporting errors and corresponding overpayment for each school year:

Dunmore Area School District Regular Transportation Student Reporting Errors			
School Year	No. of Vehicles with Errors⁷	No. of Students Over Reported to PDE	Overpayment
2015-16	3	67	\$ 5,559
2016-17	3	48	\$ 3,562
2017-18	6	80	\$ 5,435
2018-19	6	114	\$ 6,434
Totals:	18	309	\$20,990

Significant Internal Control Deficiencies

These student reporting errors were made even though the data was reviewed by multiple District officials prior to the data being reported to PDE. We found that the District officials were not adequately trained on PDE transportation reporting requirements. Additionally, the District did not develop comprehensive written procedures to ensure accurate reporting of transportation data to PDE, including all vehicle data and the number of students assigned to a vehicle.

The above control deficiencies led to the errors we found and resulted in the District being reimbursed \$20,990 it was not eligible to receive during the four-year audit period. The monetary effect of the errors we identified highlight the need for strong internal controls over the transportation data reporting system.

⁷ The District used 15 total vehicles to transport students in the 2015-16 school year, 13 vehicles in the 2016-17 school year, 16 vehicles in the 2017-18 school year, and 17 vehicles in the 2018-19 school year.

Future Reimbursement Adjustment: We have provided PDE with reports detailing the transportation data reporting errors for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the District's future transportation reimbursement amount to recover the \$20,990 we identified as an overpayment.

Recommendations

The *Dunmore School District* should:

1. Develop and implement an internal control system over its regular transportation operations. The internal control system should include, but not be limited to, the following:
 - a. All District personnel involved in inputting, calculating, and reporting transportation data are trained on PDE's reporting requirements.
 - b. Clear, concise, and current written procedures are developed to document the transportation data collection, categorization, and reporting process.
2. Review the transportation data reported to PDE for the 2019-20 school year to determine if similar errors were made and, if necessary, submit revised reports to PDE.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future transportation subsidy to resolve the \$20,990 overpayment for regular transportation reimbursements.

Management Response

District management provided the following response:

“The Business Manager followed the instructions for form PDE-1049 Transportation Service. This reports the vehicle capacity and pupils assigned to each bus. However, the Business Manager misinterpreted the rule for computing the total number of pupils assigned to a bus and incorrectly added both runs in the morning or afternoon to get the total. The auditor explained that the correct calculation is the greatest number at one time, i.e. only one run. This procedure is now documented and kept with the transportation files. This information was also communicated to the Transportation Director and Superintendent so that more employees are aware of these rules.

“The Pennsylvania Department of Education was informed of the error for the current year not under audit (2019-2020).... They are going to correct the number of pupils assigned for that year. Going forward for 2020-2021

and beyond the correct number will be reported. For years that were under audit, PDE will adjust the calculation accordingly.

“The District now has written procedures/instruction on how to properly complete the transportation reporting requirements to obtain appropriate funding.”

Auditor Conclusion

We are pleased that the District has begun to implement corrective actions based on our audit recommendations. We emphasize the need for training for all District personnel involved in inputting, calculating, and reporting transportation data. We believe that implementing our recommendations will help the District establish the internal controls needed to report accurate transportation data to PDE. We will review the District’s corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the Dunmore School District resulted in no findings or observations.

Appendix A: Audit Scope, Objectives, and Methodology

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, the Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,⁸ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Transportation Operations, Bus Driver Requirements, Administrator Separations and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2015 through June 30, 2019. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.⁹ *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.¹⁰ The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

⁸ 72 P.S. §§ 402 and 403.

⁹ District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

¹⁰ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

Principle	Description
Control Environment	
1	Demonstrate commitment to integrity and ethical values
2	Exercise oversight responsibility
3	Establish structure, responsibility, and authority
4	Demonstrate commitment to competence
5	Enforce accountability
Risk Assessment	
6	Define objectives and risk tolerances
7	Identify, analyze, and respond to risks
8	Assess fraud risk
9	Identify, analyze, and respond to change

Principle	Description
Control Activities	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
Information and Communication	
13	Use quality information
14	Communicate internally
15	Communicate externally
Monitoring	
16	Perform monitoring activities
17	Evaluate issues and remediate deficiencies

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity’s internal control impacts our audit conclusion(s). If some, but not all, internal control components are significant to the audit objectives, we must identify those internal control components and underlying principles that are significant to the audit objectives.

In planning our audit, we obtained a general understanding of the District’s control environment. In performing our audit, we obtained an understanding of the District’s internal control sufficient to identify and assess the internal control significant within the context of the audit objectives. Figure 2 represents a summary of the internal control components and underlying principles that we identified as significant to the overall control environment and the specific audit objectives (denoted by an “X”).

Figure 2 – Internal Control Components and Principles Identified as Significant

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment					Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	
Transportation	Yes				X			X	X		X		X	X	X	X	X		
Bus Drivers	Yes										X		X			X	X		
Administrator Separations	Yes										X				X				
Safe Schools	No																		

With respect to the principles identified, we evaluated the internal control(s) deemed significant within the context of our audit objectives and assessed those controls to the extent necessary to address our audit objectives. The results of our evaluation and assessment of the District's internal control for each objective is discussed in the following section.

Objectives/Scope/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the July 1, 2015 through June 30, 2019 fiscal years. We conducted analytical procedures on the District's state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives.

Transportation Operations

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹¹
- ✓ To address this objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. In addition, we obtained the PDE Summary of Pupil Transportation Subsidy Reports for the 2015-16, 2016-17, 2017-18, and 2018-19 school years and selected for testing all seven contracted buses that were used to transport students for each school year.¹² For each bus, we obtained the contractor's monthly mileage sheets and odometer readings to verify if the District accurately reported mileage to PDE. We also obtained bus rosters from the District to determine if students assigned to vehicles were accurately reported to PDE.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to the reporting of regular transportation data to PDE. Our results are detailed in the Finding beginning on page 6 of this report.

¹¹ See 24 P.S. §25-2541(a).

¹² The District reported a total of 61 contracted vehicles (buses, vans, parent vehicles) for the four year period but we only tested the contracted buses because we considered them to have a higher risk of noncompliance with PDE reporting requirements due to the fact that the data reported for these vehicles was computed and reported by District personnel who showed a misunderstanding of reporting requirements. Therefore, the selection is not representative of the population of vehicles, and the results are not, and should not be projected to that population.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are Board approved and had the required driver's license, physical exam, training, background checks, and clearances¹³ as outlined in applicable laws?¹⁴ Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
- ✓ To address this objective, we assessed internal controls for maintaining and reviewing required driver qualification documents and procedures for being made aware of who transported students daily. We reviewed board meeting minutes to determine if all drivers were approved by the District's Board of School Directors. We reviewed documentation for all 40 drivers transporting District students as of April 27, 2021 to ensure the District complied with the requirements for those drivers. We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

Conclusion: The results of our procedures did not disclose any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective, but warranted the attention of the District management and those charged with governance. The deficiencies were communicated to District management and those charged with governance for their consideration.

Administrator Separations

- Did the District ensure all individually contracted employees who separated from the District were compensated in accordance with their contract? Also, did the contracts comply with the Public School Code and were the final payments in accordance with the Public School Employees' Retirement System (PSERS) guidelines?
- ✓ To address this objective, we assessed internal controls for approving, calculating, reviewing and processing final payouts for administrators at the time of separation from the District. We reviewed the contract, contract extension, and payroll records for the one administrator who separated employment from the District between July 1, 2015 and March 15, 2021. We reviewed the contract to ensure compliance with provisions of the Public School Code regarding termination and severance provisions. We reviewed payroll records, board meeting minutes, and other documentation to ensure compensation was Board approved and correctly reported to PSERS.

Conclusion: The results of our procedures did not disclose any reportable issues; however, we did identify an internal control deficiency that was not significant to our objective but warranted the attention of the District management and those charged with governance. The deficiency was communicated to District management and those charged with governance for their consideration

¹³ Auditors reviewed the required state, federal, and child abuse background clearances that the District obtained from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

¹⁴ PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education's regulations 22 Pa. Code Chapter 8.

School Safety

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, memorandums of understanding with local law enforcement?¹⁵ Also, did the District follow best practices related to physical building security and providing a safe school environment?
- ✓ To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, safety committee meeting minutes, vulnerability assessments, anti-bullying policies, after action reports, and memorandums of understanding with local law enforcement to assess whether the District had implemented basic safety practices.

Conclusion: Due to the sensitive nature of school safety, the results of our review for this portion of the objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.¹⁶

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?¹⁷ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
- ✓ To address this objective, we reviewed the District's fire and security drill documentation for the District's two school building levels to verify compliance with the Public School Code for the 2018-19 and 2019-20 school years. We reviewed documentation to determine if the District conducted a security drill for each building in the District within the first 90 days of each school year and if monthly fire and security drills were conducted while school was in session and in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation to determine if reports were accurate.

Conclusion: The results of our procedures for this portion of the school safety objective did not disclose any reportable issues.

¹⁵ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

¹⁶ Other law enforcement agencies include the Pennsylvania State Police, the Attorney General's Office, and local law enforcement with jurisdiction over the District's school buildings.

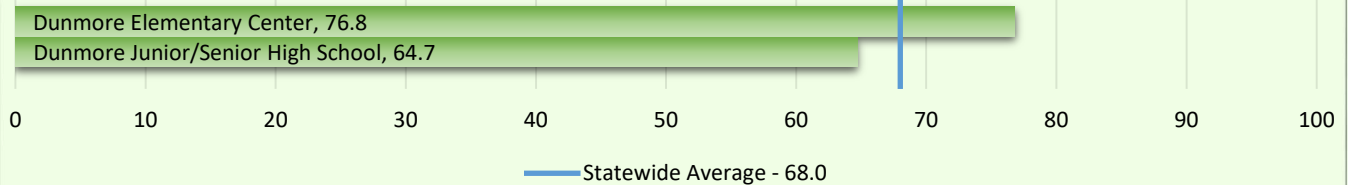
¹⁷ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

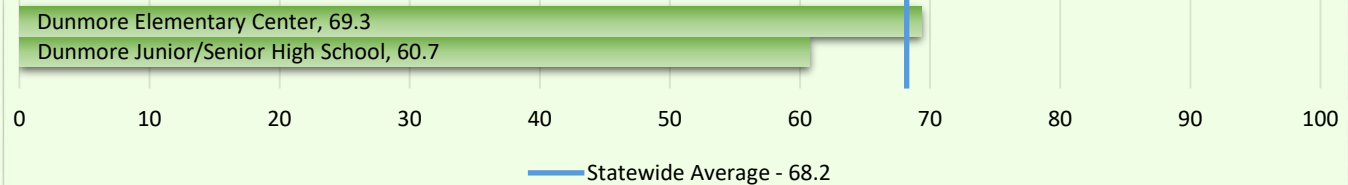
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁸ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.¹⁹

SPP School Scores Compared to Statewide Averages

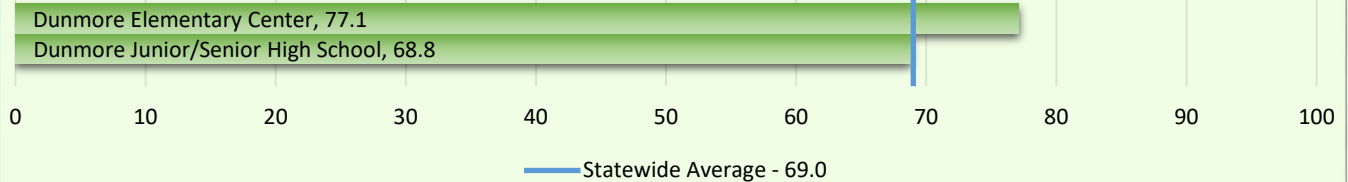
2018-19



2017-18



2016-17

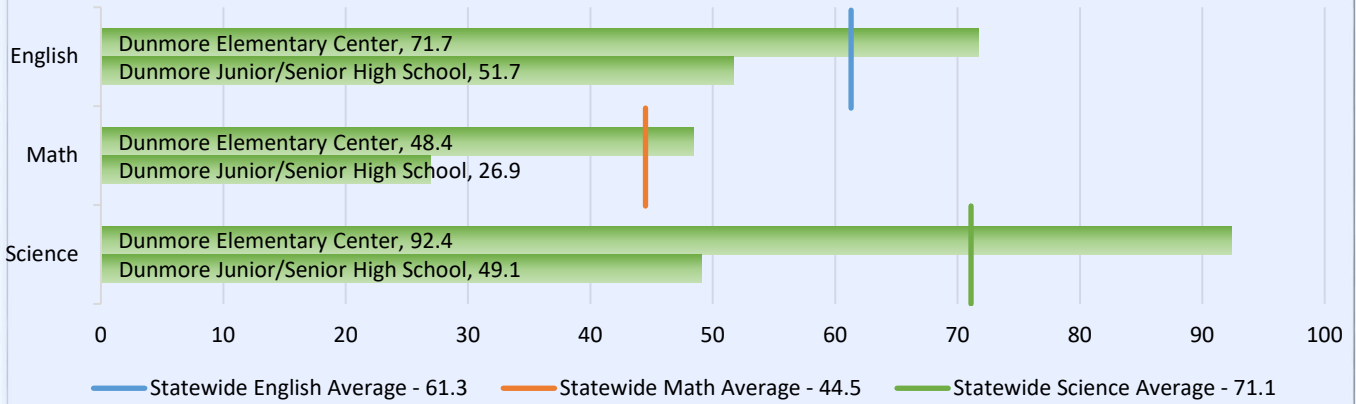


¹⁸ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

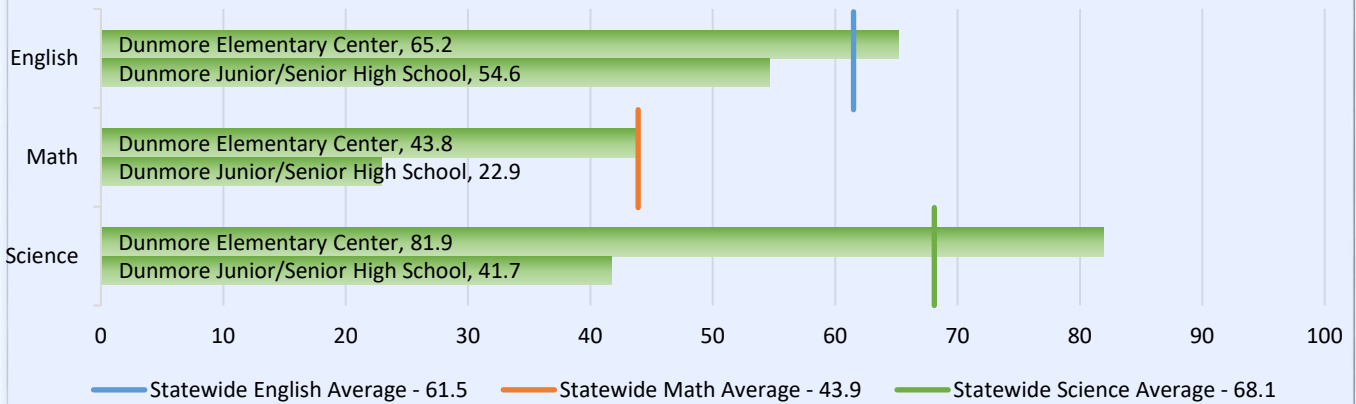
¹⁹ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

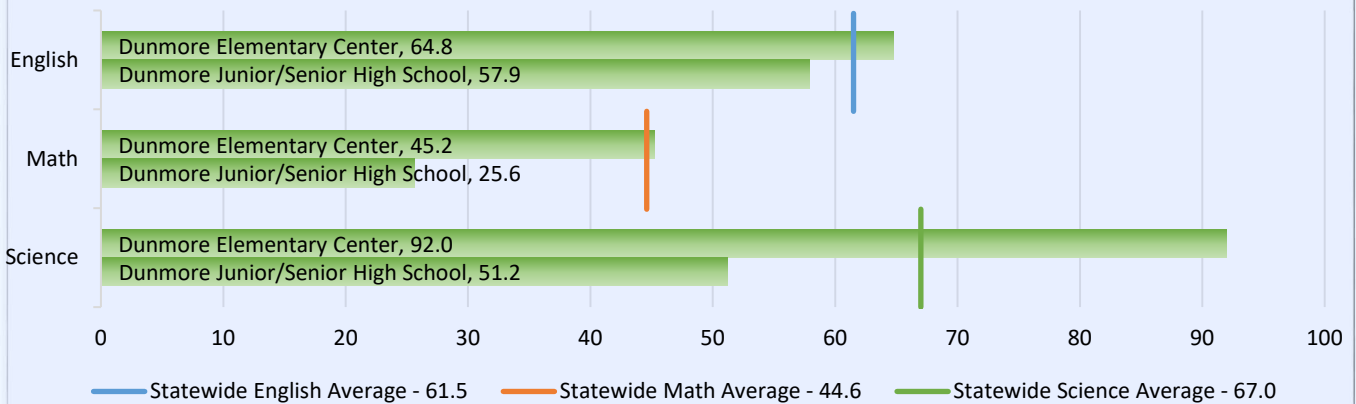
2018-19



2017-18

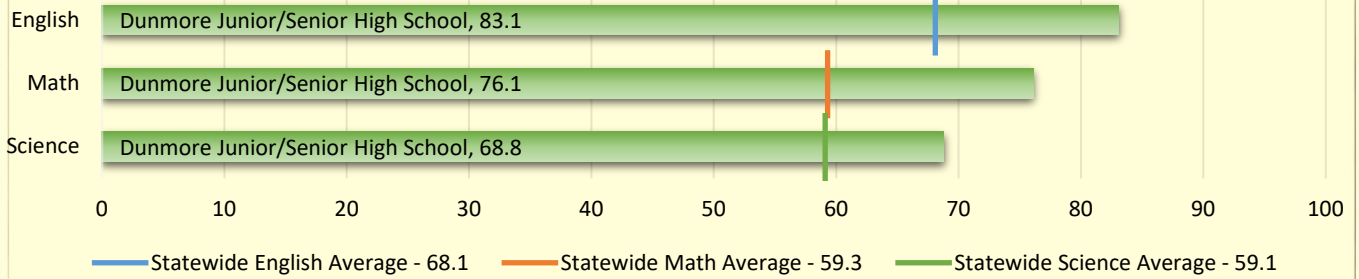


2016-17

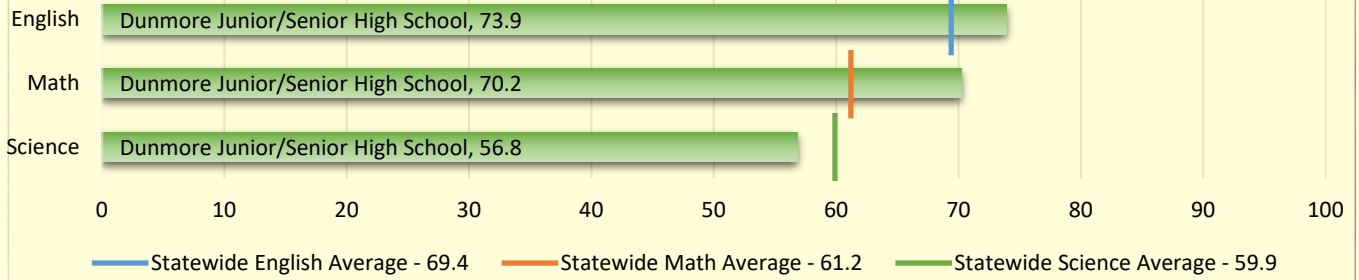


**Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

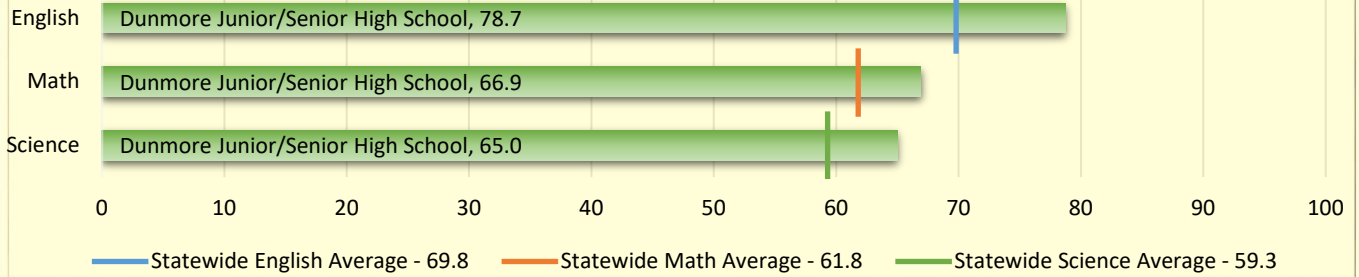
2018-19



2017-18



2016-17



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